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FOR IMMEDIATE RELEASE
Tuesday, March 18, 2003

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Gilbert Sponsors Land Use Legislation

Tax Incentives for Land Donations and Protecting Farmland from Development Included in Package

(LANSING) – Senator Jud Gilbert, R-Algonac, today was joined by fellow caucus members to introduce legislation for tax incentives as part of a land use package that helps farmland from development and calls on Congress to pass legislation to protect open land and wildlife habitat.

“This legislation will help to ensure that the state’s valuable farmland will not be sold off for development,” Gilbert said. “Senate Republicans are taking the appropriate steps to preserve our farmland for current and future generations.”

Senate Bill 305, sponsored by Gilbert, will amend the Single Business Tax Act to provide incentives to companies doing business in Michigan to make valuable donations of land or interest in land to a land conservancy.

The bill will reaffirm the business community’s commitment to conserving our lands by providing for a tax credit of up to 50 percent of the taxable value of a qualified donation of real property, with a limitation of \$100,000 per year in any one year.

Senate Bill 2, which was introduced by Senator Gilbert earlier this year, is slated to be added to the package at a later time. SB 2 allows local units of government to create “agricultural production districts,” where farmland could be assessed an agricultural production tax in place of the general property tax.

Other bills incorporated in the land use package include: providing discretion to the assessor that farm land shall not be valued at its highest or best use, but at its current use, as agricultural property; sunset the Land Division Act, removing the statewide oversight of the land division process; and urging Congress to pass legislation cutting by 50 percent the federal tax on land or easements sold to public or private conservation entities for conservation purposes.

Senate Bills 301-306, Senate Concurrent Resolution 12 and Senate Resolution 39 are now sent to Senate committee for consideration.